New York has held such a statute unconstitutional. For a discussion of the principles involved, see 19 HARV. L. REV. 121.

TAXATION — WHERE PROPERTY MAY BE TAXED — BANK DEPOSITS OF NON-RESIDENTS. — A statute provided that every interest-bearing deposit in a national bank in the state should pay a certain tax. Some of the credits were the property of non-residents. *Held*, that these credits are beyond the taxing power of the state. *State* v. *Clement National Bank*, 78 Atl. 944 (Vt.).

It has been frequently held that bank deposits of non-residents are taxable where the bank is situated. Some of these decisions are based on the fact that money subject to call represents wealth as truly as if kept *in specie*. *Matter of Houdayer*, 150 N. Y. 37. The same result, however, was reached when notice of withdrawal of funds was necessary. *Blackstone* v. *Miller*, 188 U. S. 189. The ground of other decisions is that the debt is incident to a business there carried on, and this reasoning is not confined to bank deposits. *Bluefields Banana Co.* v. *Board of Assessors*, 49 La. Ann. 43; *Metropolitan Life Ins. Co.* v. *New Orleans*, 205 U. S. 395. Moreover, the Supreme Court has broadly asserted that power over the person of the debtor confers taxing power over the debt, not from any theory as to the *situs* of the debt but because that jurisdiction is depended upon to enforce the right. *Blackstone* v. *Miller*, *supra*. This doctrine has been applied to demand loans to stockbrokers, but is scarcely applicable to deposits only temporarily in the state. *Matter of Daly*, 100 N. Y. App. Div. 373. See *Orleans Parish* v. *New York Life Ins. Co.*, 216 U. S. 517, 523. The principal case, though against the present weight of authority, follows an old *dictum* of the United States Supreme Court. See *State Tax on Foreign-held Bonds*, 15 Wall. (U. S.) 300. See also 15 HARV. L. REV. 680; 20 HARV. L. REV. 656.

TAXATION — WHERE PROPERTY MAY BE TAXED — SUCCESSION TAX ON FOREIGN PERSONALTY. — A testator left personal property in New York and California. The California court administered the California property according to that law, holding that the testator was domiciled there. Later, administration proceedings were instituted in New York when it was determined that the testator was domiciled there. *Held*, that the California personalty is subject to a New York inheritance tax. *In re Cummings' Estate*, 127 N. Y. Supp. 109 (Sup. Ct., App. Div.). See NOTES, p. 573.

WATERS AND WATERCOURSES — NATURAL WATERCOURSES: RIPARIAN RIGHTS — RIGHT OF ACCESS TO WHARF ON TIDAL RIVER. — The defendant's wharf, extending out to deep water in a tidal river, was erected solely on land granted to the defendant in fee by the state. The arms of a drawbridge belonging to the plaintiff railroad could not be swung open when any vessel lay alongside the defendant's wharf. The plaintiff sought to enjoin the defendant from thus interfering with the opening and closing of the drawbridge. *Held*, that the injunction be denied. *Northern Pac. Ry. Co.* v. *Slade Lumber Co.*, 112 Pac. 240 (Wash.).

In Washington a riparian owner has no right of access to navigable water. *Eisenbach* v. *Hatfield*, 2 Wash. 236. This is against the weight of authority. *Lyon* v. *Fishmongers' Co.*, 1 App. Cas. 662; *Yates* v. *Milwaukee*, 10 Wall. (U. S.) 497. But see *Stevens* v. *Paterson & Newark R. Co.*, 34 N. J. L. 532. The reasoning is that, since the state has title to the tide lands, an abutting upland owner has no greater rights over those lands than over any other land. *Bowlby* v. *Shively*, 22 Or. 410. See 1 WOOD, NUISANCES, 3 ed., § 468. But the state has not such an unqualified ownership. See 1 LEWIS, EMINENT DOMAIN, 3 ed., § 95. For the fact that another has title to the tide lands does not destroy the right of access over them, or even a right of wharfing out. *Mobile Transportation Co.* v. *City of Mobile*, 153 Ala. 409. An abutting owner's right of access to a street owned in fee by the city affords an analogy. *Kane* v. *New York Ele-*

vated R. Co., 125 N. Y. 164. Access is subject to the public right to make improvements for navigation. *Home for Aged Women* v. *Commonwealth*, 202 Mass. 422. Unless the rule that there is no right of access is limited by the principal case, it is hard to see how the wharf-owner under the Washington theory is much better off than when he owned only the upland. His land and wharf still abut on land to which the state has title.

WITNESSES — PRIVILEGE AGAINST SELF-INCRIMINATION — APPLICATION TO COMPULSORY STATEMENTS OUT OF COURT. — The defendant was indicted under a statute providing that an operator of an automobile, who does damage to persons or property, must report to a police officer his name, address, and license number, and the fact of the injury. The New York Constitution provides that no one shall "be compelled in any criminal case to be a witness against himself." *Held*, that the statute is unconstitutional. *People* v. *Rosenheimer*, 44 N. Y. L. J. 1629 (Ct. Gen. Sess., N. Y. County, Jan. 1911). See NOTES. p. 570.

WITNESSES — PRIVILEGE AGAINST SELF-INCRIMINATION — RIGHT OF WITNESS TO REFUSE ATTENDANCE. — A commissioner was appointed to investigate charges against a borough president. On investigating the same charges the grand jury returned an indictment against the petitioner, who was later subpœnaed to appear before the commissioner to testify respecting the same matters as those charged in the indictment. *Held*, that a motion to vacate the *subpœna* should be granted. *Matter of Phillips*, 70 N. Y. Misc. 8 (Sup. Ct.).

A witness is not ordinarily exempt from being sworn, because incriminating questions are likely to be asked him. *Eckstein's Petition*, 148 Pa. St. 509. But it is useless to make him attend when he may refuse, by reason of his privilege, to disclose any of the matters for which he was called. It would, furthermore, expose him to a needless inference because of his refusal to testify from the stand. If, therefore, his examination is to relate solely to matters tending to incriminate, an order requiring his appearance will be vacated. *Matter of Attorney-General*, 21 N. Y. Misc. 101. But if the court is to grant this order it must be certain that every material question to be asked is within the privilege. *Skinner* v. *Steele*, 88 Hun (N. Y.) 307. The granting or refusal of the order should be at the discretion of the court.

BOOK REVIEWS.

THE CONSTITUTIONAL LAW OF THE UNITED STATES. By Westel Woodbury Willoughby. New York: Baker, Voorhis and Company. 1910. In two volumes. pp. lxxxv, xxx, 1390.

This work is based upon lectures delivered to graduate students in political science at Johns Hopkins University. As it was not prepared for the purely technical purposes of lawyers, it adds to the ordinary topics many which have heretofore had too scanty treatment, for example, "the maintenance of federal authority by *habeas corpus* to state authorities," "the federal control of the form of state government," "full faith and credit clause," "the comity clause," "compacts between the states and between the United States and the states," "expatriation," "the legal status of Indians," "the power of the United States to acquire territory," "the extent of the power of Congress to govern the territories," "military and presidential government of acquired territory," "the distinction between incorporated and unincorporated territories," "citizenship in the territories," "international agreements which do not require the approval of the Senate," "the process of legislation as constitutionally determined," "political questions," "the suability of states," "impeachment,"